UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-2007

ABU ALA MD BADRUDDOZA,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 1922-15)

Submitted: January 14, 2016 Decided: January 19, 2016

Before AGEE, WYNN, and FLOYD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Abu Ala MD Badruddoza, Appellant Pro Se. Gilbert Steven Rothenberg, Senior Attorney, Robert William Metzler, Curtis Clarence Pett, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; William J. Wilkins, INTERNAL REVENUE SERVICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Abu Ala MD Badruddoza appeals from the tax court's order dismissing his petition in which he seeks to challenge his 2011 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, although we grant leave to proceed in forma pauperis, we affirm for the reasons stated by the tax court. Badruddoza v. Comm'r, Tax Ct. No. 1922-15 (U.S. Tax Ct. June 17, 2015). We deny Badruddoza's motion for a transcript at government expense and dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED